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Attorneys for Sherwin Williams Automotive Finishes Corp.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Case No: 05-44481 (RDD)
)	Chapter 11
DELPHI CORPORATION, et al.,)	(Jointly Administered)
)	
Debtors-in-Possession)	

**SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP'S RESPONSE TO DEBTORS'
NINETEENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO
11 U.S.C. §502(B) AND FED. R. BANKR. P. 3007 TO CERTAIN
(A) INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED
ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS AND
(D) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION AND
CONSENSUALLY MODIFIED AND REDUCED CLAIMS**

NOW COMES SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP ("Sherwin Williams" or "Claimant"), by and through its attorneys, Strobl & Sharp, P.C., and for its response to Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(B) and Fed. R. Bankr. P. 3007 to Certain (a) Insufficiently Documented Claims, (b) Claims not Reflected on Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation and Consensually Modified and Reduced Claims ("Nineteenth Omnibus Claims Objection"), states as follows:

1. Sherwin Williams filed Proof of Claim No. 2274, with an unsecured amount of \$222,238.45, on March 13, 2006 (the "Outstanding Balance"). (Exhibit A.)

2. The Debtors have objected to the Claim No. 2274 on the grounds that the Debtors have "...determined that certain Claims (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

4. The basis for Sherwin Williams' claim arises out of inventory, product, equipment, parts, accessions and related materials (collectively, the "Goods") which were sold and shipped to Debtors by Sherwin Williams during the period of time from June 2005 through October 2005. A summary of Sherwin Williams' records are attached herein as Exhibit B.

4. The Debtors have failed or refused to pay for or return the Goods, the Outstanding Balance of said Goods being \$222,238.45, according to the Affidavit of Vincent R. Caruso, the Director of Financial Services of Sherwin Williams Automotive Finishes Corp. (Exhibit C.)

5. The books and records of Sherwin Williams do not reflect any payments on the Outstanding Balance of \$222,238.45. See Exhibit C.

6. The Debtor has provided no proof of payment on the Outstanding Balance.

WHEREFORE, Sherwin Williams respectfully requests that this Court deny Debtors' Nineteenth Omnibus Claims Objection, as it relates to Claimant and allow Claimant's proof of claim in full as filed and grant such further and additional relief as just and proper.

Respectfully submitted:

STROBL & SHARP, P.C.

/s/ Dennis W. Loughlin

Lynn M. Brimer (P43291)

Dennis W. Loughlin (P57084)

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Dated: August 9, 2007

ECF Certificate of Service

The undersigned certifies that a copy of the foregoing document was served upon each attorney or party of record herein by electronic means or first class U.S. mail on August 9, 2007.

By: /s/Dennis W. Loughlin

Dennis W. Loughlin (P43291)

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EXHIBIT A

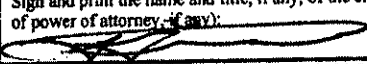
United States Bankruptcy Court <i>Southern District Of NY</i>		PROOF OF CLAIM
Name of Debtor <i>Delphi Corporation</i>	Case Number <i>05-44481</i>	This Space For Court Use Only
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <i>Sherwin Williams Automotive Finishes Corp</i>		This Space For Court Use Only
Name and Address where notices should be sent: <i>Sherwin Williams Automotive Finishes 4440 Warrensville Center Rd Warrensville Heights OH 44128</i>		
Telephone Number: <i>(216) 332 8743</i>		
Last four digits of account or other number by which creditor identifies debtor:		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated:
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other		
2. Date debt was incurred: <i>06/2005 - 10/2005</i>		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
3. If court judgment, date obtained: _____		
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. <small>See reverse side for important explanations.</small> Unsecured Nonpriority Claim \$ <i>222,238.45</i> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).		Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____
5. Total Amount of Claim at Time Case Filed: \$ <i>222,238.45</i> (Unsecured) (Secured) (Priority) <i>222,238.45</i> (Total)		
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date: <i>3-8-06</i>		Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): 
Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571		<div style="border: 2px solid black; padding: 5px; text-align: center;"> RECEIVED MAR 13 2006 CLAIMS PROCESSING CENTER USBC, SDNY </div>

EXHIBIT B

DELPHI SAFETY AND INTERIOR
PROOF OF CLAIM SUPPORT

Account No. Amount
A0D28 - 182188000 \$222,238.45

Invoice Date	Invoice Number	Reference	Amount	Due Date
Total: \$222,238.45				
10/7/2005	CR053201	CCAR 759	(\$1,246.45)	11/30/2005
6/2/2005	SUPPCHG	SUPPCHG	\$25,000.00	8/1/2005
7/11/2005	SUPPCHRG	SUPPCHRG	\$6,644.00	9/9/2005
9/26/2005	TH007636	TH007636	(\$417.90)	11/25/2005
9/21/2005	TH007760	550078573	(\$6.50)	10/31/2005
10/20/2005	TH007787	SYS CORR(CR 53201)	(\$4,985.80)	11/30/2005
8/8/2005	TK011860	0550063744REL05500	\$1,127.55	9/30/2005
8/8/2005	TK011861	0550070328REL05500	\$9,980.10	9/30/2005
7/27/2005	TK011877 A		\$345.45	8/31/2005
7/27/2005	TK011887 C		\$5,390.65	8/31/2005
8/8/2005	TR041952 CB	TR041952 CB	\$321.40	10/7/2005
8/8/2005	TR041954 CB	TR041954 CB	\$214.00	10/7/2005
9/26/2005	TR042311	TR042311	(\$250.00)	11/25/2005
6/27/2005	TR042371	550063152	\$899.50	7/31/2005
6/27/2005	TR042374	550063217	\$600.60	7/31/2005
6/27/2005	TR042375	550063222	\$1,567.60	7/31/2005
6/27/2005	TR042385	550069881	\$1,755.00	7/31/2005
6/27/2005	TR042386	550063217	\$4,901.40	7/31/2005
6/27/2005	TR042387	550063218	\$1,242.80	7/31/2005
7/27/2005	TR042442 C		\$1,503.20	8/31/2005
7/5/2005	TR042457	0550070327REL0550063744.41	\$751.60	8/31/2005
7/5/2005	TR042461	0550070327REL0550069881	\$629.40	8/31/2005
7/5/2005	TR042463	0550070327REL0550070327	\$1,175.70	8/31/2005
7/5/2005	TR042464	0550070327REL0550070328.1	\$767.70	8/31/2005
7/5/2005	TR042465	0550070327REL0550063152.6	\$899.50	8/31/2005
7/5/2005	TR042466	0550070327REL0550063209.45	\$3,097.60	8/31/2005
7/5/2005	TR042467	0550070327REL0550063209.43	\$3,107.20	8/31/2005
7/5/2005	TR042468	0550070327REL0550063209.44	\$760.70	8/31/2005
7/5/2005	TR042469	0550070327REL0550063217.2	\$7,462.50	8/31/2005
7/5/2005	TR042470	0550070327REL0550063217.3	\$600.60	8/31/2005
7/5/2005	TR042471	0550070327REL0550063244.14	\$345.45	8/31/2005
7/11/2005	TR042493	0550063209REL0550063209.45	\$1,165.20	8/31/2005
7/11/2005	TR042494	0550063209REL0550063209.46	\$760.70	8/31/2005
7/11/2005	TR042496	0550063973REL0550063973.37	\$1,553.60	8/31/2005
7/11/2005	TR042497	0550063973REL0550063973.38	\$767.70	8/31/2005
7/11/2005	TR042498	0550069881REL0550069881	\$629.40	8/31/2005
7/11/2005	TR042500	0550070328REL0550070328.1	\$383.85	8/31/2005
7/11/2005	TR042501	0550070328REL0550070328.2	\$1,535.40	8/31/2005
7/11/2005	TR042502	0550063209REL0550063209.47	\$3,097.60	8/31/2005
7/12/2005	TR042535	0550063744REL0550063744.42	\$751.60	8/31/2005
7/13/2005	TR042550	0550063209REL0550063209.48	\$3,097.60	8/31/2005
7/13/2005	TR042553	0550070328REL0550070328.4	\$1,151.55	8/31/2005
7/13/2005	TR042556	0550063209REL0550063209.50	\$760.70	8/31/2005
7/13/2005	TR042557	0550063744REL0550063744.43	\$751.60	8/31/2005
7/18/2005	TR042599	0550063973REL0550063973.41	\$388.40	8/31/2005
7/18/2005	TR042600	0550063973REL0550063973.42	\$380.35	8/31/2005
7/20/2005	TR042625	0550063744REL0550063744.46	\$1,541.20	8/31/2005
7/20/2005	TR042626	0550063744REL0550063744.47	\$1,503.20	8/31/2005
7/20/2005	TR042628	0550063973REL0550063973.46	\$388.40	8/31/2005
7/20/2005	TR042629	0550063973REL0550063973.47	\$380.35	8/31/2005
7/20/2005	TR042633	0550070327REL0550070327	\$783.80	8/31/2005
7/20/2005	TR042636	0550063244REL0550063244.18	\$1,381.80	8/31/2005
7/27/2005	TR042714 C		\$1,942.00	8/31/2005
7/27/2005	TR042715 A		\$760.70	8/31/2005
7/27/2005	TR042716 A		\$1,036.35	8/31/2005
7/27/2005	TR042717 A		\$1,541.20	8/31/2005
7/27/2005	TR042720 A		\$380.35	8/31/2005
7/27/2005	TR042724 C		\$783.80	8/31/2005
7/27/2005	TR042731 C		\$3,107.20	8/31/2005
7/27/2005	TR042744 A		\$388.85	8/31/2005
7/27/2005	TR042747	0550063744REL05500	\$375.80	8/31/2005
7/27/2005	TR042993 C		\$4,477.50	8/31/2005
8/31/2005	TR043167	0550062978REL0550062978.7	\$5,472.50	9/30/2005
8/31/2005	TR043168	0550063152REL0550063152.7	\$5,011.50	9/30/2005
8/31/2005	TR043171	0550063217REL0550063217.13	\$4,546.10	9/30/2005
8/31/2005	TR043174	0550063217REL0550063217.16	\$16,915.00	9/30/2005
8/31/2005	TR043206	0550063217REL0550063217.23	\$340.00	9/30/2005
9/1/2005	TR043233	0550063217REL0550063217.24	\$313.90	10/31/2005
9/1/2005	TR043239	0550063217REL05500	\$1,492.50	10/31/2005

9/7/2005 TR043249	0550063152REL0550063152.9	\$5,011.50	10/31/2005
9/7/2005 TR043251	0550063217REL0550063217.26	\$3,980.00	10/31/2005
9/7/2005 TR043262	0550062978REL0550062978.13	\$4,477.50	10/31/2005
9/7/2005 TR043264	0550063217REL0550063217.28	\$340.00	10/31/2005
9/13/2005 TR043325	0550063055REL0550063055	\$722.40	10/31/2005
9/14/2005 TR043345	0550062978REL0550062978.17	\$6,716.25	10/31/2005
9/14/2005 TR043349	0550063217REL0550063217.33	\$5,970.00	10/31/2005
9/14/2005 TR043352	0550063217REL0550063217.36	\$313.90	10/31/2005
9/16/2005 TR043404	550070326	\$6,141.60	10/31/2005
9/16/2005 TR043405	550063217	\$653.90	10/31/2005
9/22/2005 TR043441	0550062978REL0550062978.22	\$6,467.50	10/31/2005
9/22/2005 TR043444	0550063217REL0550063217.42	\$2,098.20	10/31/2005
9/22/2005 TR043446	0550063217REL0550063217.44	\$10,447.50	10/31/2005
9/20/2005 TR043453	550078573	\$1,038.20	10/31/2005
9/26/2005 TR043502	550063744REL05500	\$760.70	10/31/2005
9/28/2005 TR043522	0550062978REL0550062978.25	\$5,472.50	10/31/2005
9/28/2005 TR043525	0550063217REL0550063217.49	\$4,021.55	10/31/2005
9/28/2005 TR043526	0550063217REL0550063217.50	\$8,706.25	10/31/2005
9/28/2005 TR043528	0550063217REL0550063217.52	\$627.80	10/31/2005
9/28/2005 TR043532	0550069881REL0550069881.1	\$652.00	10/31/2005
9/28/2005 TR043557	0550063217REL0550063217.53	\$680.00	10/31/2005
10/3/2005 TR043601	550063217	\$355.30	11/30/2005
12/7/2005 TR043628 CB	TR043628 CB	\$4.80	2/5/2006
10/4/2005 TR043633	550063217	\$355.30	11/30/2005

EXHIBIT C

5. Prior to the filing of the Debtors' bankruptcy, Sherwin Williams provided certain goods and services to Delphi Corporation pursuant to purchase orders issued by Delphi to Sherwin Williams. Sherwin Williams rendered these services to Delphi as requested.

6. As of October 8, 2005, the outstanding balance due and owing to Sherwin Williams by the Debtors was \$222,238.45 (the "Outstanding Balance").

7. The Debtors have failed to pay for the services provided by Sherwin Williams to the Debtors.

8. The books and records of Sherwin Williams do not reflect any payments on the Outstanding Balance.

9. The Debtors have provided no proof of payment to Sherwin Williams regarding the Outstanding Balance.

10. Said amount of \$222,238.45 is fully supported by the books and records of Sherwin Williams.

Further Deponent Sayeth Not.

The undersigned affirms under the penalties of perjury that the above and foregoing statements are true and correct to the best of his knowledge and belief.

Sherwin Williams Automotive Finishes Corp.

Dated: August 8, 2007


VINCENT R. CARUSO
Its: Director of Financial Services